

OVERVIEW OF BUDGET

DEPARTMENT: ASSESSOR
ASSESSOR: DONALD WILLIAMSON

2001-02

	Appropriations	Revenue	Local Cost/ Fund Balance	Staffing
Assessor	11,219,921	362,940	10,856,981	170.6
State/County Property	3,290,454	2,179,938	1,110,516	31.0
Tax Administration Prog				
TOTAL	14,510,375	2,542,878	11,967,497	201.6

BUDGET UNIT: ASSESSOR (AAA ASR)

I. GENERAL PROGRAM STATEMENT

Under California law, the Assessor has the following basic responsibilities: 1) Locate and describe all taxable property in the county and identify ownership; 2) Establish a taxable value for all property subject to property taxation; 3) List all the taxable value of all property on the assessment roll and 4) Apply all legal exemptions.

The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments, including boats, aircraft and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious and welfare exemptions.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	9,453,754	10,684,193	10,746,465	11,219,921
Total Revenue	301,017	472,940	251,627	362,940
Local Cost	9,152,737	10,211,253	10,494,838	10,856,981
Budgeted Staffing		171.7		170.6

Workload Indicators

Assessments-Bus/Personal	57,356	60,000	56,332	56,000
Assessments-Real Property	258,495	263,000	282,688	262,000
Assessment Appeals	2,563	5,000	2,568	5,000
Transfers of Ownership	133,302	135,000	132,676	130,000
Assessment Corrections	80,578	63,000	75,015	72,000

Cost for data processing charges were \$93,653 more than projected. Actual departmental appropriation expenditures did not exceed the budgeted amount. Revenues were under realized due to decreased data sales and reduction in penalties collected.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing shows a net decrease of 1.1 due to the full year funding of seven positions, which were partially funded in last year's budget (+2.3) and an increase in estimated vacancy (-3.4).

PROGRAM CHANGES

Pursuant to Board of Supervisors direction, the Assessor's appropriation and revenue has been reduced by \$110,000. This amount represents the estimated over budgeting of revenue in the Assessor's budget as originally presented. There is no change in local cost as a result of this action.

ASSESSOR

GROUP: Fiscal
DEPARTMENT: Assessor
FUND : General AAA ASR

FUNCTION: General
ACTIVITY: Finance

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
<u>Appropriations</u>					
Salaries and Benefits	8,229,831	8,351,340	8,746,031	(64,140)	8,681,891
Services and Supplies	735,585	667,481	760,423	(58,734)	701,689
Central Computer	1,555,833	1,462,180	1,615,535	4,740	1,620,275
Transfers	225,216	233,192	233,192	12,874	246,066
Total Expenditure Authority	10,746,465	10,714,193	11,355,181	(105,260)	11,249,921
Less:					
Reimbursements	-	(30,000)	(30,000)	-	(30,000)
Total Appropriation	10,746,465	10,684,193	11,325,181	(105,260)	11,219,921
<u>Revenue</u>					
Taxes	175,636	212,000	212,000		212,000
Other Revenue	75,991	260,940	260,940	(110,000)	150,940
Total Revenue	251,627	472,940	472,940	(110,000)	362,940
Local Cost	10,494,838	10,211,253	10,852,241	4,740	10,856,981
Budgeted Staffing		171.7	174.0	(3.4)	170.6

Total Changes Included in Board Approved Base Budget

Base Year Adjustments

MOU/Inflation

Salaries and Benefits 322,573 MOU, 7% Tier, Workers Comp, Retirement

Services and Supplies 66,692 Inflation, Risk Mgmt Liabilities

2410 Central Computer 153,355

Full Year Funding

Salaries and Benefits 72,118 3 Clerk IIIs, 3 Title Transfer Tech Is, 1 Clerk II to bring to full year funding

Services and Supplies 26,250

Total Appropriation Change 640,988

Total Revenue Change -

Total Local Cost Change 640,988

Total 2000-01 Appropriation 10,684,193

Total 2000-01 Revenue 472,940

Total 2000-01 Local Cost 10,211,253

Total Base Budget Appropriation 11,325,181

Total Base Budget Revenue 472,940

Total Base Budget Local Cost 10,852,241

Board Approved Changes to Base Budget

Salaries and Benefits 45,860 Miscellaneous increases, e.g. step advances, additional 7% tier removal costs, mou, etc
(110,000) Estimated increase in vacancy.
(64,140)

Services and Supplies (58,734) Decrease in services and supplies is necessary due to MOU increases and increase in rent payments for facilities

Central Computer 4,740

Transfers 12,874 Higher estimated lease payments

Total Expenditure Authority (105,260)

Total Appropriation (105,260)

Other Revenue (110,000) Adjust revenue based on realistic estimate; changed pursuant to budget workshops

Total Revenue (110,000)

Local Cost 4,740